

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 60- 38

October 11, 1960

AVAILABILITY OF REVISED PUBLICATION OF TOBACCO REGULATIONS 26 CFR PART 280

Dealers in tobacco materials:

Purpose. The purpose of this industry circular is to notify you that a revised publication of regulations relating to dealers in tobacco materials (Part 280 of Title 26 (1954) Code of Federal Regulations), bringing such regulations up to date as of June 30, 1960, is available for purchase.

Revised Publication of Part 280. The revised publication of Part 280 incorporates the amendments made by Treasury Decision 6457, effective June 1, 1960, to implement the Internal Revenue Code of 1954, as amended by the Excise Tax Technical Changes Act of 1958, and to make clarifying and conforming changes in the regulations. Changes of a substantive nature made by this Treasury Decision were explained in Industry Circular No. 60-9, dated May 2, 1960.

Availability of Revised Publication for Purchase. The revised publication of Part 280, designated "Internal Revenue Service Publication No. 249 (Rev. 6-60)," is available for purchase from the Superintendent of Documents at the price of 15 cents each. The rules of his office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. Inquiries concerning purchase of the revised publication should be addressed to the Superintendent of Documents, Government Printing Office, Washington 25, D. C. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division